

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2008

Subject: Credit Assignment		CCR Title & Sections Affected: Title 18, Section 23663		Statutes Being Implemented: Rev. and Tax. Code Section 23663 (AB 1452)	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 06/09	Hearing: 08/09	Adoption: 10/09	To OAL: 01/10
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting to schedule an interested parties meeting.</p>					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Limited Liability Company Fees		CCR Title & Sections Affected: Title 18, Section 17942		Statutes Being Implemented: Rev. and Tax. Code Section 17942 (As revised by AB 198)	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Natasha Page, (916) 845-6729 Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 06/09	Hearing: 09/09	Adoption: 01/10	To OAL: 05/10
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held an interested parties meeting in June 2008 and is waiting for Board direction before proceeding further.</p>					

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Reportable Transactions		CCR Title & Sections Affected: Title 18, Section 18407		Statutes Being Implemented: Rev. and Tax. Code Section 18407	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Michael Cornez, (916) 845-5305	Projected Dates:			
		Notice: 06/09	Hearing: 09/09	Adoption: 01/10	To OAL: 04/10
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting to schedule an interested parties meeting.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Automatic Extension of Time for Filing Returns by Individuals, Fiduciaries, and Partnerships		CCR Title & Sections Affected: Title 18, Section 18567		Statutes Being Implemented: Rev. and Tax. Code Section 18567	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/09	Hearing: 08/09	Adoption: 11/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Adjustments Based on Federal Action		Title 18, Section 18622		Rev. and Tax. Code Section 18622	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Diane Ewing, (916) 845-6836	05/09	08/09	11/09	01/10
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Withholding at Source Requirements and Credit for Tax Withheld		CCR Title & Sections Affected: Title 18, Sections 18662-0 through 18662-8 and 18662-11 through 18662-14, 19002		Statutes Being Implemented: Rev. and Tax. Code Sections 18662 and 19002	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bruce Langston, (916) 845-3337 Ken Davis, (916) 845-3839	Projected Dates:			
		Notice: 04/09	Hearing: 07/09	Adoption: 10/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meeting held. Waiting for Board direction to proceed further.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Failure to File a Return and Failure to Pay Tax		CCR Title & Sections Affected: Title 18, Sections 19131 and 19132		Statutes Being Implemented: Rev. and Tax. Code Sections 19131 and 19132	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Craig Scott, (916) 845-6510	Projected Dates:			
		Notice: 05/09	Hearing: 08/09	Adoption: 11/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Refund Claims		CCR Title & Sections Affected: Title 18, Section 19322		Statutes Being Implemented: Rev. and Tax. Code Section 19322	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Craig Scott, (916) 845-6510 Anne Mazur, (916) 845-5404	Projected Dates:			
		Notice: 05/09	Hearing: 08/09	Adoption: 11/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Specialized Tax Service Fees		CCR Title & Sections Affected: Title 18, Section 19591		Statutes Being Implemented: Rev. and Tax. Code Section 19591	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/09	Hearing: 08/09	Adoption: 11/09	To OAL: 02/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Dividend-Received Deductions Regarding Insurance Companies		CCR Title & Sections Affected: Title 18, Sections 24410, 24425, 24465 and 24900		Statutes Being Implemented: Rev. and Tax. Code Sections 24410, 24425, 24465 and 24900 (As revised by AB 263)	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508 David Gemmingen, (916) 845-3480 Dan Biedler, (916) 845-4745	Projected Dates:			
		Notice: 06/09	Hearing: 09/09	Adoption: 12/09	To OAL: 02/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Ordering of Dividend Payments and Intercompany Transactions		CCR Title & Sections Affected: Title 18, Sections 24411 and 25106.5-1		Statutes Being Implemented: Rev. and Tax. Code Sections 24411 and 25106.5	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Craig Swieso, (916) 845-5244	Projected Dates:			
		Notice: 03/0	Hearing: 05/08	Adoption: 08/08	To OAL: 10/08
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held a formal hearing on January 16, 2008. Waiting for Board direction before proceeding further.</p>					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change for Banks		Title 18, Section 24451		Rev. and Tax. Code § 24451; Internal Revenue Code § 382(m)	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Renel Sapiandante, (916) 845-5508	TBD	TBD	TBD	TBD
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Airlines and Airlines Property		CCR Title & Sections Affected: Title 18, Sections 25101.3 and 25137-7		Statutes Being Implemented: Rev. and Tax. Code Section 25101.3 and 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Brian Miller, (916) 845-3075	Projected Dates:			
		Notice: 03/09	Hearing: 06/09	Adoption: 10/09	To OAL: 12/10
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meeting held. Waiting for Board direction before proceeding further.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Water's-Edge Election		CCR Title & Sections Affected: Title 18, Sections 25111 and 25113		Statutes Being Implemented: Rev. and Tax. Code Sections 25111 and 25113	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Karen Smith, (916) 845-3347 Craig Swieso, (916) 845-5244	Projected Dates:			
		Notice: 11/08	Hearing: 01/09	Adoption: 03/09	To OAL: 04/09
Report on the status of all uncompleted rulemaking described on previous calendars: <p>A formal hearing was held on January 12, 2009. Staff anticipates submitting the regulatory file to OAL in March 2009.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Presumptions Arising from Federal Audits		CCR Title & Sections Affected: Title 18, Section 25114		Statutes Being Implemented: Rev. and Tax. Code Section 25114	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Craig Swieso, (916) 845-5244 Karen Smith, (916) 845-3347	Projected Dates:			
		Notice: 01/09	Hearing: 03/09	Adoption: 06/09	To OAL: 07/09
Report on the status of all uncompleted rulemaking described on previous calendars: <p>Staff received Board approval to proceed with a formal regulatory hearing. A hearing will be held in the spring of 2009.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Apportionment of Business Income		CCR Title & Sections Affected: Title 18, Section 25128		Statutes Being Implemented: Rev. and Tax. Code Section 25128	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Marguerite Mosnier, (916) 845-6984	Projected Dates:			
		Notice: 04/09	Hearing: 07/09	Adoption: 11/09	To OAL: 02/10
Report on the status of all uncompleted rulemaking described on previous calendars: Staff held an interested parties meeting in January 2008 and is waiting for Board direction before proceeding further.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Property Valuation		CCR Title & Sections Affected: Title 18, Section 25130(a)		Statutes Being Implemented: Rev. and Tax. Code Section 25130	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/09	Hearing: 07/09	Adoption: 10/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Sales Factor (Federal and State Excise Taxes)		CCR Title & Sections Affected: Title 18, Section 25134(a)(1)(A)		Statutes Being Implemented: Rev. and Tax. Code Section 25134	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/09	Hearing: 07/09	Adoption: 10/09	To OAL: 01/10
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Sales Factor. Sales Other Than Sales of Tangible Personal Property in This State		Title 18, Section 25136		Rev. and Tax. Code Section 25136	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Melissa Potter, (916) 845-7831	03/09	06/09	10/09	01/10
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff received Board approval to proceed with a formal regulatory hearing. A hearing will be held in the spring of 2009.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Apportionment and Allocation of Partnership Income		CCR Title & Sections Affected: Title 18, Section 25137-1		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Marguerite Mosnier, (916) 845-6984 Norm Scott, (916) 845-7632	Projected Dates:			
		Notice: 04/09	Hearing: 07/09	Adoption: 10/09	To OAL: 12/09
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held an interested parties meeting in September 2008 and is waiting for Board direction to proceed further.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Motion Picture and Television Film Producers and Television Networks – Apportionment of Income		CCR Title & Sections Affected: Title 18, Section 25137-8		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Carole Rouin, (916) 845-5315	Projected Dates:			
		Notice: 03/09	Hearing: 06/09	Adoption: 10/09	To OAL: 12/09
Report on the status of all uncompleted rulemaking described on previous calendars: <p>Staff held an interested parties meeting in January 2008 and is waiting for Board direction to proceed further.</p>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Combination of General (Non-Financial) and Financial Corporations		CCR Title & Sections Affected: Title 18, Section 25137-10		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Sarah La Spina, (916) 845-3916 Norm Scott, (916) 845-7632	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 12/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="border: 1px solid black; height: 150px; margin-top: 10px; padding: 10px;"> Waiting to schedule an interested parties meeting. </div>					

**FRANCHISE TAX BOARD
2009 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Allocation and Apportionment of Income of Trucking Companies		CCR Title & Sections Affected: Title 18, Section 25137-11		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Laurie McElhatton, (916) 845-6916	Projected Dates:			
		Notice: 04/09	Hearing: 06/09	Adoption: 10//09	To OAL: 12/09
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held an interested parties meeting in July 2008 and is waiting for Board direction to proceed further.</p>					

FRANCHISE TAX BOARD 2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Print Media		CCR Title & Sections Affected: Title 18, Section 25137-12		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Carole Rouin, (916) 845-5315 Marguerite Mosnier, (916) 845-6984	Projected Dates:			
		Notice: 04/09	Hearing: 06/09	Adoption: 10/09	To OAL: 01/10
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held an interested parties meeting in January 2008 and is waiting for Board direction before proceeding further.</p>					